



444 North Capitol St., NW
 Suite 425
 Washington, DC 20001-1538
 Telephone: 202.650.0300

www.mtc.gov

Minutes
Nexus Committee Meeting (Open Session)
March 9, 2017
Springhill Suites San Diego Downtown/Bayside, San Diego, CA

List attendees:

First Name	Last Name	State or Affiliation
Tracee	Abel	Montana Dept. of Revenue
Steven	Alvarez	Georgia Dept. of Revenue
Dan	Armer*	New Mexico Taxation and Revenue
Karolyn	Bishop	Washington State Dept. of Revenue
Allysen	Boetel	South Dakota Dept. of Revenue
Dan	Bucks	Consultant
Joan	Cagle*	Tennessee Dept. of Revenue
Caitlin	Cardona*	South Carolina Dept. of Revenue
Michael	Christensen	Utah State Tax Commission
Julie	Christensen*	Wisconsin Dept. of Revenue
Spencer	Clarke	Multistate Tax Commission
Lennie	Collins	North Carolina Dept. of Revenue
Richard	Cram	Multistate Tax Commission
Johiro	Cynthia	Hawaii Dept. of Taxation
Christi	Daniken	Oregon Dept. of Revenue
Tim	Donovan*	South Carolina Dept. of Revenue
Cathy	Felix	Multistate Tax Commission
Keith	Getschel	Multistate Tax Commission
Frank	Hales	Utah State Tax Commission
Joe	Huddleston	Ernst & Young

First Name	Last Name	State or Affiliation
Harold	Jennings	Multistate Tax Commission
Hal	Jones	Tennessee Dept. of Revenue
Sammy	Khakame*	Colorado Dept. of Revenue
Greg	Matson	Multistate Tax Commission
Robert	Merten III	Eversheds Sutherland
Marcia Ann	Oakman*	Kentucky Department of Revenue
Matt	Peyerl*	ND Office of State Tax Commissioner
Rouen	Reynolds	Alabama Dept. of Revenue
Kerrin	Rounds	NH Dept. of Revenue
John	Ryser	Washington State Dept. of Revenue
Matthew	Scott*	Colorado Dept. of Revenue
Kathy	Sher	NH Dept. of Revenue
Jeff	Silver	Multistate Tax Commission
Diane	Simon-Queen*	Multistate Tax Commission
Melissa	Smith	Amazon
Randy	Tilley	Idaho State Tax Commission
Matt	Venz*	Wisconsin Dept. of Revenue
Jorie	Welch*	Oklahoma Dept. of Revenue
Steve	Wynn	Idaho State Tax Commission
Steve	Yang	Multistate Tax Commission

*participation by telephone

Chairman Lennie Collins, North Carolina, brought the meeting to order, introductions of attendees were made, and public comment was invited. No public comment was made.

Randy Tilley, Idaho, moved for approval of the minutes of the December 13, 2016 open session meeting of the Nexus Committee, and the motion passed unanimously.

Randy Tilley, Idaho, moved for approval of the minutes of the February 21, 2017 open session meeting of the Nexus Committee conducted by telephone, and the motion passed unanimously.

Richard Cram, Director of the National Nexus Program, presented the FY 2017 to date Nexus Program Director's Report and Update on Recent Nexus Law Developments since December 13, 2016.

Dan Bucks Presentation

Dan Bucks gave a presentation on his report entitled "Airbnb Agreements with State and Local Tax Agencies," dated March 2017, which evaluated 12 Airbnb agreements with state or local governments regarding collection of lodging taxes on short-term residential rentals on behalf of lodging operators using the Airbnb platform. Mr. Bucks' evaluation contended that these agreements treated Airbnb and its lodging operators unjustifiably favorably compared to other taxpayers, ceded audit authority to Airbnb, and improperly shielded the identity of lodging operators from state and local governments, also preventing taxpayer information sharing among state and local governments. He also indicated that these agreements open the door for other taxpayers to demand similar treatment, thus undermining the states' voluntary disclosure programs. Joe Huddleston offered public comment in opposition to Mr. Bucks' presentation and disagreed with Mr. Bucks' characterization of the agreements.

Update on Survey Responses re NOLs

Richard Cram presented a memo summarizing the participating states' responses as generally indicating that if a taxpayer wants to claim an NOL that accrued prior to the lookback period and the taxpayer has been relieved of the obligation to file a return for such time period, then the taxpayer cannot claim such an NOL during or after the lookback period. The taxpayer must file a return to establish an NOL.

Christi Daniken, Oregon, moved that a provision be added to the Standard Agreement providing that NOLs are not to be allowed if they accrued prior to the lookback period. The motion was approved unanimously.

Responses to Survey on Electronic Payment Policies

Richard Cram presented a memo summarizing participating states' responses to a survey question whether a taxpayer seeking voluntary disclosure must be registered prior to making an electronic payment of back tax liability. Eighteen states responded "yes" and one state responded "no."

New Business

No new business was brought before the Committee. Lennie Collins, Chair, reminded Committee Members that the July meeting in Louisville would be his final meeting as Chair, and Committee members need to think about nominations for a Vice-Chair immediately upon Christy Vandevender, current Vice-Chair, taking over as Chair after the July meeting.

Closed Session

The committee entered closed session to discuss matters protected from disclosure.

Open Session

The Committee returned to open session and following the motion of Randy Tilley, Idaho, approved unanimously, adjourned.